

**LECKPATRICK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**  
**STATEMENT OF FINANCIAL ACTIVITY (Receipts and Payments Account)**  
for the year ended 31 December 2024

	Note	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2024	Total 2023
		£	£	£	£	£
<b>Receipts</b>						
Donations and legacies	2	77,024	34,707		111,731	103,732
Charitable activities	3		37,513		37,513	14,436
Other trading activities	4	1,075			1,075	372
Investment Income	5	3,782	2,498		6,280	2,476
Other	6	0	0		0	0
		-----	-----	-----	-----	-----
Sale of Investments					0	0
Sale of fixed assets					0	0
Loans Received					0	0
		-----	-----	-----	-----	-----
<b>Total Receipts</b>		81,881	74,718		156,599	121,016
		-----	-----	-----	-----	-----
<b>Payments</b>						
Raising funds	7	600			600	709
Charitable activities	8	70,783	45,402		116,185	100,675
Investment costs						
Other	9		120,000		120,000	9,767
		-----	-----	-----	-----	-----
		71,383	165,402		236,785	111,151
Purchase of Investments						
Purchase of fixed assets						
Loan Repayments						
		-----	-----	-----	-----	-----
<b>Total Payments</b>		71,383	165,402		236,785	111,151
		-----	-----	-----	-----	-----
Net receipts / (payments)		10,498	(90,684)		(80,186)	9,865
Transfers between funds		(73,401)	73,401			
		-----	-----	-----	-----	-----
Net movement in funds		(62,903)	(17,283)		(80,186)	9,865
Funds brought forward		87,515	35,939		123,454	113,589
		-----	-----	-----	-----	-----
Funds carried forward	12	24,612	18,656		43,268	123,454
		=====	=====	=====	=====	=====

LECKPATRICK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND

STATEMENT OF ASSETS AND LIABILITIES

As at 31 December 2024

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£	£
<b>Funds Reconciliation</b>					
Bank and Cash at start of year	87,515	35,939		123,454	113,589
Net movement in funds	(62,903)	(17,283)		(80,186)	9,865
Bank and Cash at end of year	24,612	18,656		43,268	123,454
	=====	=====	=====		
<b>Bank &amp; Cash Balances</b>					
Bank Deposit Accounts				0	0
Bank Current Accounts/Cash in Hand				43,268	123,454
				-----	-----
				43,268	123,454
				=====	=====
<b>Other Assets</b>					
Fixed Assets – Note 10				3,649,019	3,475,257
- Church Premises					
- Fixtures, Fittings & Equipment					
Investments – Note 11				131,921	125,966
Gift Aid receivable on donations					
				3,780,940	3,601,223
				=====	=====
<b>Liabilities</b>					
Loans				0	0
Other				-----	-----
				0	0
				=====	=====

Approved by the Kirk Session at a meeting on 11 February 2025 and signed on its behalf by

[Name] *A. Miller*

[Date] *11.02.25*

[Name] *Sturchevan*

[Date] *11.02.25*

**LECKPATRICK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
NOTES TO THE ACCOUNTS**

**31 December 2024**

**1. ACCOUNTING POLICIES**

**BASIS OF FINANCIAL STATEMENTS**

As the total income of the congregation is less than £250,000 the congregation have elected in accordance with the provisions in The Charities (Accounts and Reports Regulations (Northern Ireland) 2015 to prepare its accounts on a receipts and payments basis.

**FUND ACCOUNTING**

Endowment funds are funds, the capital of which must be retained either permanently or at the congregation’s discretion; the income derived from the endowment is to be used either as restricted or unrestricted income funds depending upon the purpose for which the endowment was established in the first place.

Restricted funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants for a specific congregational activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis.

Unrestricted funds are income funds which are to be spent on the congregation’s general purposes. Designated funds are general funds set aside by the congregation for use in the future.

**2. DONATIONS AND LEGACIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£	£
Recorded giving:	62,875	19,854		82,729	81,096
Loose collections	656			656	656
Donations and gifts		10,707		10,707	6797
Gift Aid	13,493	4,146		17,639	15,183
Legacies and bequest					
	-----	-----	-----	-----	-----
	77,024	34,707		111,731	103,732

**LECKPATRICK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
NOTES TO THE ACCOUNTS**

**31 December 2024**

**3. CHARITABLE ACTIVITIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£	£
Income from charitable activities		1,521		1,521	1,517
Fees from grave opening					
Fundraising events		24,851		24,851	6,723
Membership fees		4,673		4,673	4,796
Grants		6,468		6,468	1,400
	-----	-----	-----	-----	-----
		37,513		37,513	14,436
	-----	-----	-----	-----	-----

**4. OTHER TRADING ACTIVITIES**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£	£
Electricity Way leave	45			45	42
Fee for grace opening	300			300	100
Use of Church Hall	45			45	230
Periodicals	684			684	
				-	
	1075			1075	372
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**5. INVESTMENT INCOME**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Endowment Funds</b>	<b>Total 2024</b>	<b>Total 2023</b>
	£	£	£	£	£
Deposit interest	3,176	107		3,283	57
General Investment Fund	216	2391	0	2,607	2,054
Rents investment properties					
Other investment income	396			396	365
	-----	-----	-----	-----	-----
	3,782	2,498		6,280	2,476
	-----	-----	-----	-----	-----

**LECKPATRICK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

**NOTES TO THE ACCOUNTS (cont'd)**

**31 December 2024**

**6. OTHER INCOME**

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
Insurance claims	-----	-----	-----	-----	-----
	-----	-----	-----	-----	-----

**7. RAISING FUNDS**

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
FWO envelopes	600			600	709
Fundraising events					
	-----	-----	-----	-----	-----
	600			600	709
	-----	-----	-----	-----	-----

**8. CHARITABLE ACTIVITIES**

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
General Assembly Assessments	6,993			6,693	6,624
Presbytery fees	829			829	806
Ministry and support staff costs	42,181			42,181	39,768
Congregational running expenses	20,780	30,890		51,670	39,550
Donations to Missions and charities		14,512		14,512	13,927
	-----	-----	-----	-----	-----
	70,783	45,402	0	116,185	100,675
	-----	-----	-----	-----	-----

**LECKPATRICK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND**

**NOTES TO THE ACCOUNTS (cont'd)**

**31 December 2024**

**9. OTHER EXPENDITURE**

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2024 £	Total 2023 £
Replacing main hall roof.	-----	120,000	-----	120,000	9,767
	-----	120,000	-----	120,000	9,767
	-----	-----	-----	-----	-----

**10. FIXED ASSETS**

The congregation owns the Church premises situated at 40 Berryhill Road Artigarvan, Strabane, the Manse situated at 27 Berryhill Road Strabane and the associated fixtures, fittings, plant and machinery. These have an insurance value of £3,649,019.

**11. INVESTMENTS**

The congregation has the following investments. Amounts are shown at market valuation.

	2024 £	2023 £
General Investment Fund	131,921	125,966
	-----	-----
	131,921	125,966
	-----	-----

LECKPATRICK CONGREGATION OF THE PRESBYTERIAN CHURCH IN IRELAND  
NOTES TO THE ACCOUNTS (cont'd)

31 December 2024

12. FUND BALANCES

Fund	Balance at start	Receipts	Payment	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
<b>Unrestricted Funds</b>						
General Fund	87,515	81,881	71,383	(62,903)	(73,401)	24,612
		81,881	71,383	(62,903)	(73,401)	24,612
<b>Restricted Funds</b>						
Property Fund	20,093	42,037	137,842	(19,425)	76,380	668
United Appeal	0	7,183	7,184	(1)	1	0
British Legion Poppy Appeal	0	405	405			0
World Development	0	1,034	1,034			0
UDR Benevolent Fund	0	212	212			0
Pres. Children's Society	0	4	104		100	0
Benevolent Fund	2,586	0	1,000	(1,000)		1,586
Scripture Union	0	0	500		500	0
Tuesday Club	161	267	115	52	(100)	213
Bowling Club	280	498	36	12	(450)	292
PW	1,838	4,794	2,873	591	(1,330)	2,429
Mums & Tots	481	1,969	871	(2)	(1,100)	479
Boy's Brigade	5,496	4,567	1,528	2,239	(800)	7,735
Girl's Brigade	4,043	9,700	9,177	223	(300)	4,266
Sunday School	961	1,393	1,366	27		988
Child Evangelism Fellowship	0	0	500		500	0
Students Bursary Fund	0	655	655			0
	35,939	74,718	165,402	(17,284)	73,401	18,656
<b>Endowment Funds</b>						
General Investment Fund						
<b>Total</b>	<b>123,454</b>	<b>156,599</b>	<b>236,785</b>	<b>(80,187)</b>		<b>43,268</b>